

If IRS Decides To Audit Your Tax Return . . . Remember . . . Don't Panic!

This is not written for the three percent of the nation's taxpayers who willfully seek ways to avoid paying the full amount of their Federal income tax. It is written for the other 97%: you, your neighbors and your fellow Americans everywhere who sit down once each year to try to fill out a completely accurate return so that you will pay Uncle Sam exactly what you owe him—no more, no less. Even though you may make honest errors, you wouldn't consider cheating to lower your tax. To you this article is dedicated with the hope that something in it may help you to better understand just how your Federal income tax laws, including audit policies and procedures, are administered.

If you've never had an income tax audit, don't give up hope! Chances are you'll get one before you file your last 1040. Last year in Tennessee, for example, more than 43,220 Federal income tax returns were audited.

If you're one of those who have never been visited by your mailman with an invitation from IRS to join in an audit of your Federal income tax return, our best advice to you, when this official brown envelope arrives, is this, **don't panic!** If you have just received such a notice for the first time, then this article is written especially for you.

No Suspicion Hinted!

The first thing to remember about an audit is this: your return was not chosen for examination because somebody in IRS thought you were cheating. More than likely your return was "pulled" because some item in it passed certain pre-set computer criteria tests and was automatically withdrawn by this machine and routed for further attention to an employee, known in the trade as a "returns classifier." When this classifier agrees with the computer that certain deductions or other items on your return need further explanation or verification, he routes your return to the audit pool, and it is here where your first notice of an audit is generated. So, you see, although a machine—or "Monster" as it has been dubbed—has first go at selecting your return for audit, it is a trained human being who makes the final decision. This should dispel the notion many have that their income tax returns today are complete victims of a machine. Thus, a machine sorts and analyzes, but a human being still delivers the final verdict. This should help remove the concern that we are rapidly approaching the Robot Age in income tax administration.

Now that you have some knowledge as to "how" your return is

selected for audit, let's turn to the question, "why?" First, you can be sure that if your return ends up in the audit division for examination some deduction and/or credits appear to be questionable or erroneous in accordance with regulations, or one or more of your itemized deductions, or business expense items, are so large or so unusual as to require verification.

Changing Deductions

Another major cause of income tax audits is the fact that our tax laws are constantly undergoing changes in Congress. Deductions which are allowable last year may not be allowable this year, and vice versa.

To combat this, the IRS in recent years has been accelerating its information program. With the assistance and cooperation of the mass news media (newspapers, radio, and television) significant progress has been made in communicating important tax information to taxpayers in all areas.

There are two kinds of income tax audits: the field audit and the office audit. By far, the most common of these is the office audit and most taxpayers find themselves confronted with an office auditor (or tax technician) after their returns are selected for examination.

Just a word about the field audit. These audits are nearly always conducted at the taxpayer's place of business by an IRS agent. These audits are usually complex and involve technical issues relating to business and corporation tax returns. The IRS agent, in most of these audits, deals directly with the taxpayer's representative, usually an accountant or tax attorney.

Continued on Page 4



WALLABIES MAKE GOOD PETS WHEN THEY LOSE their fear of humans, according to J. Grant Brewen, who is in charge of the animals at the Biology Division. Since wild dogs are their natural enemy in Australia, he emphasizes that no pets from home can be brought by visitors to the open house. Dr. Brewen is seen above examining a wallaby. The animal reaches an average weight of about 35 pounds.

Down By the Billalong!

Y-12ers And Families Get Opportunity To See 'Miniature Kangaroos' In Plant!

Y-12ers and their families will have an opportunity to visit the wallabies — those fascinating, small, kangaroo-like animals housed within the plant near the main east gate. (See map).

Three open houses, each from 9 a.m. to 1 p.m., are scheduled on

Saturday, December 7, 14 and 21. The schedule is as follows:

December 7—Employees working in Y-12, including ORNL employees here.

December 14—Other ORNL employees and ORGDP employees, and the general public.

December 21—AEC, Oak Ridge Associated Universities, UT-AEC Agricultural Research Laboratory employees, and the general public.

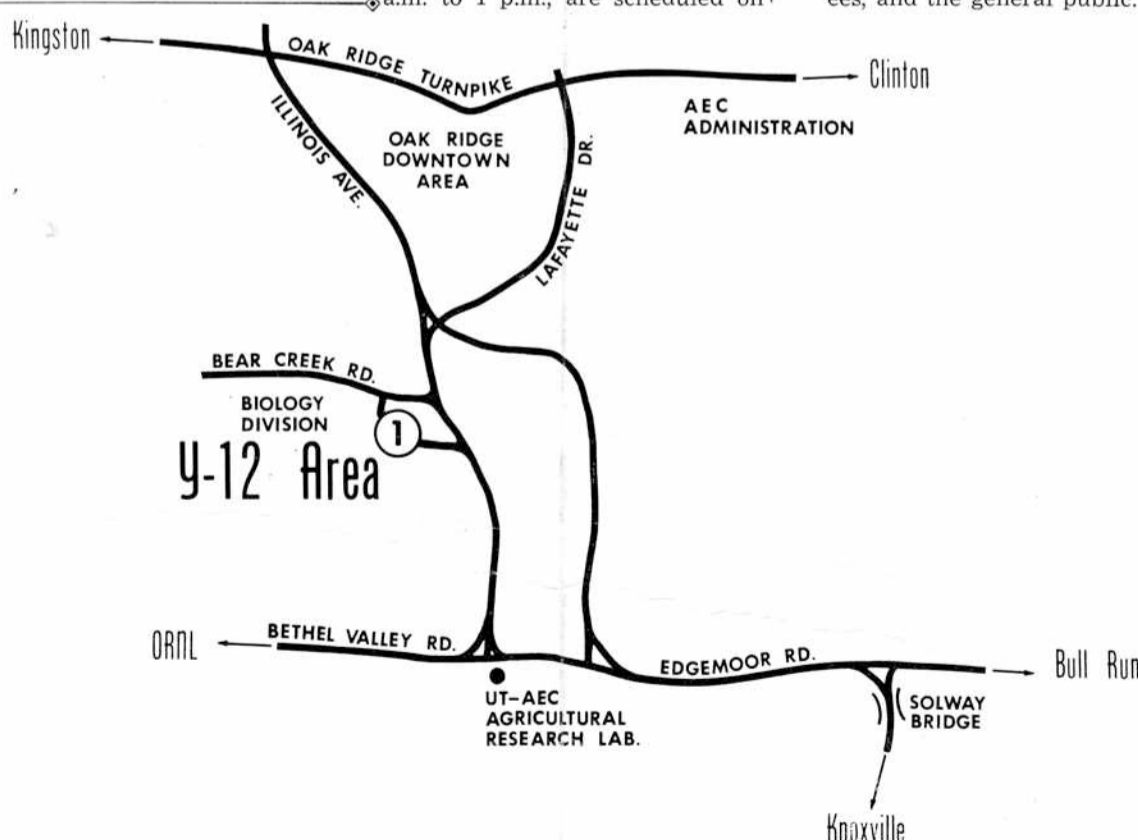
Six wallabies — four adults and two pouch young — were brought to the United States in October, as a gift from the Animals and Birds Protection Board of Tasmania, an island south of the mainland of Australia. J. Grant Brewen, a Biology Division cytogeneticist who studied in Australia in 1966-67, had requested the animals for use in his research dealing with chromosomes — the carriers of genetic information located in the nucleus of living cells.

At the same time, Dr. Brewen also was given four potoroos, another small Australian marsupial. Since potoroos are highly excitable and are maintained in a separate facility, they will not be seen at the open house.

Animals in the marsupial family are especially useful for genetic studies because of the unique nature of their chromosomes. Not only are kangaroo chromosomes larger than those of man and most animals, thus being "easier to work with," but the total number in each animal is relatively low when compared to other mammals. For example, a normal human being has 46 chromosomes; whereas the potaroo has only 10 or 11, depending on sex, and the wallaby just 16. The smaller chromosome complement per animal reduces experimental variables to be considered. Dr. Brewen hopes to set up breeding colonies eventually.

Biology Division staffmen and Y-12ers, especially on the east side of the plant, have been able to catch glimpses of the animals in a fenced in field next to the east

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HOW TO FIND THE WALLABIES SATURDAY . . . The above map shows directions for getting to the wallaby open house. Visitors from the direction of Oak Ridge, Kingston, and Clinton can take either Illinois Avenue or Lafayette Drive off of the Turnpike; take a right on Bear Creek Road going toward Y-12; and then a left into Y-12's East Parking lot. Knoxvilleans may come via Solway or Clinton Highways; taking a left on Edgemoor Road, a right at UT-AEC Agricultural Research Laboratory, and then another left on the east side of Y-12. The area circled and marked "1" is the parking area for visitors. The fenced-in area housing the wallabies is a very short walk from the visitor parking area.

SAFETY SCOREBOARD

The Y-12 Plant Has
Operated
254 Days Or
7,824,000 Man-Hours
(Unofficial Estimate)
Through December 1
Without A Disabling Injury
SAFETY AT HOME,
AT WORK, AT PLAY

The Bulletin

Published Weekly For The
Y-12 Employees Of
UNION CARBIDE
CORPORATION



NUCLEAR DIVISION

JAMES A. YOUNG Editor

Member Appalachian
Industrial
Editor's
Association

American Association Industrial Editors

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Post Office Box Y
Oak Ridge, Tenn. 37830
Telephone 3-7100

Posey Rites Held In Oak Ridge

The Building Services Department was saddened by the recent death of Mr. Paul C. Posey, who died at the Oak Ridge Hospital. He had been ill for some time.



A native of Newport, Tennessee, Mr. Posey came to Y-12 July 14, 1944 . . . and retired about three years ago due to poor health.

He is survived by his wife Mrs. Mary Lou Posey, 244 South Dillard Avenue, Oak Ridge; three stepchildren, Barbara, Ernest and Clarence Wright, all at home; one adopted son Donald Wright, Oak Ridge; five sisters, Irene and Blanche Posey, Knoxville; Mrs. Nannie B. Goodrum and Mrs. Adelaide Swagerty, Newport; and Mrs. Louella M. Houston, Johnson City; one aunt, Mrs. Dolly Robinson, Newport; and several nieces and nephews.

Funeral services were held Tuesday, November 12, at the Oak Valley Baptist Church, with the Reverend Ben McKinnon officiating. Burial followed in the Oak Ridge Memorial Park.

Sincere sympathy is extended to the Posey family.

New Electronics Course Is Set

A new night extension course in Industrial Electronic Technology is now being organized. Registration for the class will be held at 7 p.m. on December 10, 12, and 17 at the Central High School, Wartburg. The class will meet from 6 until 10:30 p.m. two nights each week.

The course is divided into six six-month semesters. Cost per semester is only \$20 tuition, \$6 for textbooks and \$2.50 for laboratory manuals. For all Union Carbide employees, the training is approved for a sharing of cost under the Union Carbide Educational Assistance Program.

Anyone interested in signing up for the courses, in need of more information, should contact T. A. Hickman, Building 9201-2, extension 3-5762.

DRIVING TOO FAST

About three out of every ten fatal accidents on the highway in 1967 involved vehicles going too fast for conditions, according to the National Safety Council. In rural areas driving too fast was a factor in almost one-third of the fatal accidents while in urban areas it was involved in one-fourth.

Brahms' Requiem Is Set Saturday

Oak Ridgers are in for a treat this weekend with the Oak Ridge Chorus and Symphony performance of Brahms' "Requiem." Guest conductor, Remus Georgescu, from Roumania, will direct the chorus and symphony in the monumental work.

Georgescu is the permanent conductor of the Philharmonic Orchestra of Timisoara, Roumania, considered one of the finest orchestras in that country. He has toured many eastern European countries, and has been warmly received by audiences and the press. He will direct the Oak Ridge groups in a full week of intensive rehearsal, as a culmination of months of preparation for the concert.

The "Requiem" is one of the greatest of 19th century works for chorus and orchestra, and expresses the composer's philosophical message of comfort to the living who remain after the death of a beloved person. Besides chorus and full orchestra, the music features soprano and baritone solos, to be sung by Jacqueline Ball and Joseph McGrory.

Non members of ORCMA may purchase tickets at the Oak Ridge High School box office prior to the concert, set for 8:15 p.m. Saturday, December 7.



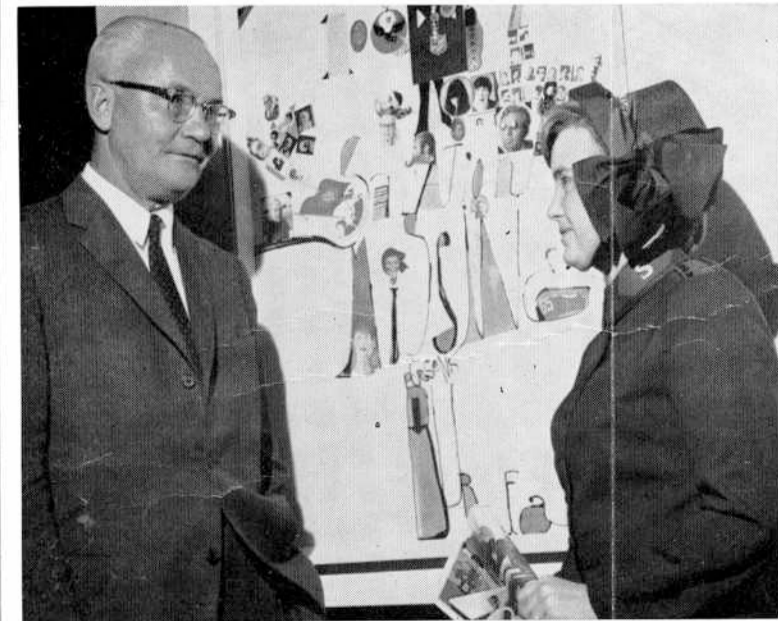
Ride wanted from Clinton Grammar School area, Clinton, to West Portal, straight day. J. S. Greene, plant phone 3-7735, home phone Clinton 457-2446.

Ride wanted or will join carpool from Norwood Section, Knoxville, to North or Central Portal, straight day. E. R. Mellon, home phone Knoxville 689-4461, plant phone 3-6470.

One carpool member wanted from Norwood section, Knoxville, to any portal except East, straight day. Gene Huskisson, plant phone 3-5966, home phone Knoxville 687-5861.

VIVE LA FRANCE

If the British decided to sell the Rock of Gibraltar to France, folks would start calling it De Gaulle Stone!



A SPECIAL SHOWING OF PAINTINGS AND SCULPTURES sponsored by the Salvation Army was officially opened in the lobby of the 270 Park Avenue Building by Kenneth Rush, president of Union Carbide Corporation. He is shown above previewing the exhibit with Marcella Brewer, Corps Assistant in the Salvation Army.



The year fastly fades as more Y-12ers gain veteran status with Union Carbide Corporation. Congratulations.

25 YEARS

Jack W. Garland, Stores Department, December 3.

Shirley B. Humprys, Stores Department, December 3.

Vertner H. Culberson, General Can Fabrication Shop, December 6.

Thelma I. Kinsley, Production Assay, December 6.

Reginald S. Ware, Facilities Engineering, December 6.

15 YEARS

Spencer A. McSpadden, Research Services, December 7.

Charles R. Posey, Dimensional Inspection, December 7.

William A. Smith, Electrical Department, December 7.

Chester H. Edwards, Alpha Five Machine Shop, December 8.

James L. Hicks, H-2 and F-Area Shops, December 9.

Roy Y. Ditmore, Process Maintenance, December 10.

Karl J. Scholz, Fabrications Systems Development, December 10.

Camera Club Meet Features 'Movie' Movie

The Carbide Camera Club will meet Tuesday, December 10 in the Educational Building of the First United Presbyterian Church, Oak Ridge. The meeting is set for 8 p.m.

A Tennessee Eastman movie on the techniques of movie making will be shown.

December competition is a 10-minute slide show selected by the contestants.

That's Tuesday, December 10, at the Presbyterian Church, Oak Ridge.

Catholic U's Uberall Guest Physics Speaker

H. Uberall, Catholic University of America, will speak at this week's Physics Division seminar. His subject will be "Analogies of Giant Resonance States and Their Experimental Verification."

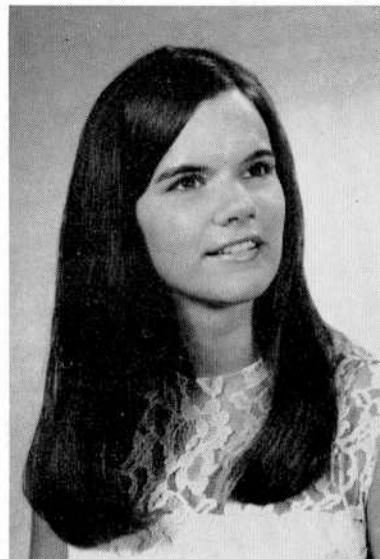
The seminar is set for tomorrow, Thursday, December 5, at 3:15 p.m. in the East Auditorium of ORNL's 4500 building.

4 Y-12 Daughters Vie For Junior Miss Title

Saturday, December 7, is the big night. Oak Ridge will crown its Junior Miss. The pageant will be held at the Robertsville Junior High School Auditorium, beginning at 8 p.m. It is sponsored by the Oak Ridge Jaycees, Jaycettes and WATO Radio.

Admission is only \$2 per adults, \$1 per students, and pre-schoolers free.

Below are four Y-12ers' daughters who will be vying for the honor:



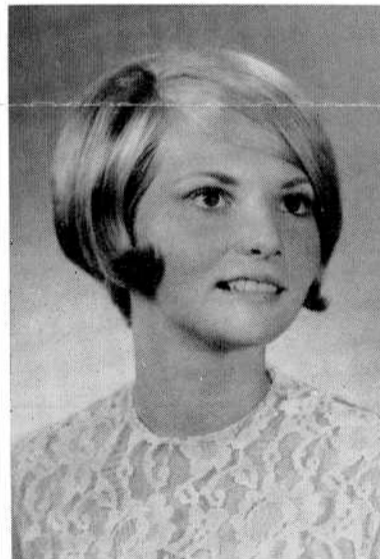
Suzie Snyder



Tina Pappas

Suzie Snyder is the daughter of Mr. and Mrs. Herman G. P. Snyder (superintendent of Industrial Relations), 108 Norton Road. Suzie is adept on the piano, teaches music, and plays the organ. During the summer she takes to water sports.

Tina Pappas is the daughter of Mr. and Mrs. Thomas G. Pappas (Chemical Engineering), 202 Outer Drive. Tina likes to bowl, play the piano and plays tennis, swims and skis in the summer. She knows a Greek dance or two, it's rumored.



Patricia Anne Speaks



Ruthanne D. Taylor

Patricia Anne Speaks is the daughter of Mr. and Mrs. Irv G. Speaks (Engineering Division), 26 Westover Drive. Pat likes the piano, plays the viola, and sings in the choir at First Methodist Church. She is a member of the Music Club and the Penguin Social Club.

Ruthanne D. Taylor is the daughter of Albert "J" Taylor (Chemical Engineering), 111 Darwin Road. Her interests center in drama, reading, sewing, and swimming.

Expensive Isotope Gets 1st Shipment

If a pound of californium-252 were available, it would be worth \$450 billion! In actuality, the selling price is \$100 for one-tenth of a microgram (one ten-millionth of a gram). The first shipment of californium-252 outside AEC facilities was made recently by Oak Ridge National Laboratory to the M. D. Anderson Hospital, Houston, Texas, for use in its cancer research program. Small amounts of the isotope may eventually find uses as a neutron source in place of large and costly reactors or accelerators.

PRICE OF FLATTERY

Flattery will get a girl nowhere . . . except maybe to the church on time!

Jr. Playhouse To Present Play

The first local production of the Junior Playhouse for the current season will be "Harkee, the Cat," by Cleve Houboldt set for Saturday and Sunday, December 7, 8, at 1 and 3 p.m. The play will be presented at the Playhouse, in Jackson Square.

Y-12 children in the cast include Tom Quinley, son of Paul; Cathy Davis, daughter of W. C.; and Carol Winslow, daughter of F. R.

Tickets are available now from Overtons' Drug Store, Bruner Shopping Center; Woodland Drug Store, and Jackson Square Pharmacy. They will also be available at the Playhouse boxoffice Thursday, Friday, Saturday and Sunday (one hour before curtain time.)

6-14/105



WES PETERS (K-25) AND JIM TREADWELL, Y-12's Management Information Systems, bagged a deer each on their November 15 hunt at Fort Campbell, Kentucky. Jimmy's, a six-point buck, dressed out to weigh 93 pounds.

Bowling Tournament For Entire Plant Set Saturday, Sunday, February 1, 2

Y-12 bowlers will hit the alleys plant-wide Saturday and Sunday, February 1 and 2. Recent plans, announcing the tournament, disclosed that play would be a little early this year because of a state women's tournament to be staged

here in the late winter and early spring.

Any Y-12 (or Y-12er's wife) who has bowled 15 games in a sanctioned league between August 1, 1968 and January 10, 1969 is eligible to participate in the action. In the event a bowler has not rolled a minimum of 15 games since September 4, 1968, last year's highest league average will be used, provided also that a minimum of 15 games were bowled during the 1968 season.

All cash prizes will be awarded on a handicap basis. Trophies will be made available to first place winners in scratch, handicap events, and all events. Scratch all events winners will be considered the Y-12 champion bowler, man and woman.

ABC and WIBC rules will govern the tournament.

Deadline for entering the tournament will be Wednesday, January 22, 1969.

Fees must accompany the entry forms. Entry fee will total \$2.75 per person per event as follows: \$1.10 prize fee and \$1.65 bowling fee. The entire \$1.10 prize fee will be returned in prizes. All Events fee is optional and will be 50¢ per person. Teams will consist of five male bowlers. Entrants are limited to bowling on a maximum of two teams, and the first team event rolled will be entered as the all event score.

All Teams and Mixed Doubles will roll Saturday, February 1. Doubles and singles will follow the next day.

Entry blanks must be completed showing all data requested and must be submitted through league secretaries, who shall verify all averages.

Handicaps will be based on 70 per cent of the difference of each entrant's highest league average and 200. Averages used will be the highest league average as of January 10, 1969.

Additional information on the Y-12 Tournament may be obtained from Recreation, extension 3-7109.

SEAT BELTS

Think safety belts are confining? Not half as confining as wheelchairs.

5 Y-12 Basketball Teams Win Debuts

The 18-team Basketball League opened last week, with 12 teams seeing action in the two-night competition. (Play will be set on Monday, Tuesday and Wednesday nights . . . last Wednesday was vacated because of the holiday.)

Five Y-12 teams bettered opponents as they took immediate perfect standings in the league's set-up.

First off, the Bums bested the Cobols 32 to 30 in a slow moving game, with both teams having troubles hitting the basket. Joe Gallman led scoring with eight points for the victors; Don Forrester scored seven.

The GBU's defeated the Guess Whos 78 to 26 with fast, good shooters, giving evidence of being one of the stout teams to be reckoned with later on in the season. Ron Gamrot tallied with 21; Larry McDonald, 20; and Jim Shoemaker 19, all for the winning GBU's.

Beta Two Miners outscored the Cavaliers 42 to 26 in Monday's final game. John Scott scored 10, Ron Milligan and Tim Butler, each seven for the Miners.

Tuesday's action began with no action, as the Y-12 All Stars took a forfeit win from the Carbide Trojans.

The Dag Mops also took a 'no-show' victory from the Soul Men.

Action finally picked up as the Butter Balls beat the Bat Boys 36 to 26 . . . with Jim McCall scoring 14, Gordon Byrd, seven, for the winners . . . Hugh Beeson 10 for the losers.

League standings follow:

Team	W	L
GBU's, Y-12	1	0
Bums, Y-12	1	0
Beta 2 Miners, Y-12	1	0
All Stars, Y-12	1	0
Dag Mops, Y-12	1	0
Butter Balls, ORNL	1	0
Guess Who, ORNL	0	1
Cobols, K-25	0	1
Cavaliers, ORNL	0	1
Carbide Trojans, K-25	0	1
Soul Men, ORNL	0	1
Bat Boys, Y-12	0	1
Isotopes, ORNL	0	0
Bio-Meds, ORNL	0	0
Computers, ORNL	0	0
Bombers, ORNL	0	0
Quarks, Y-12	0	0
CC 69ers, Y-12	0	0

Webber, Allstun Lead Skeeters!!

Tommy Webber and Bob Allstun led skeeters in the recent shoot-out (held November 10) at the Oak Ridge Sportsmen's Association range. Webber's 48.813 was top, and 48.556 was scored by Allstun. Steve Moore, K-25, came in third, nosing out Bert Searls by having the longest run without a miss.

December 8 is announced as the next firing for the Skeet League . . . that's Sunday, at 1 p.m.

Old-timers always welcome new skeeters and it seems some show up all the time. Instructions are freely given.

The scoring is set up on a handicap basis, with a penalty levied on previous winners. This gives incentives to the newer shooters.

November scores:

Firer	H'Cap Score
Fred Welfare, ORNL	47.469
W. Davy, K-25	47.846
P. Allison, K-25*	49.470
J. Bullard, Y-12	48.240
J. Comolander, Y-12	47.760
V. Raaen, K-25	47.440
B. Etheridge, Y-12	46.808
D. Fry, ORNL	44.094
T. Webber, Y-12	48.813
W. Weathersby, Y-12	47.440
Steve Moore, K-25	48.400
L. Bray, Y-12	48.384
B. Searls, Y-12	48.400
C. Brewster, Y-12	45.957
F. Patton, Y-12	44.253
R. Allstun, Y-12	48.556
R. Powers, Y-12	47.625
Bo Glover, Y-12	47.818
J. Case, Y-12	48.267

DISAPPOINTMENT

Disappointed is the college student who shakes the letter from home, and nothing falls out but news and love!



TWO BIG TEAMS IN THE C LEAGUE bowling circles are the Parbusters (top) and the Royal Flush (bottom). The Parbusters are made up of, from left, Frank Thurman, Tim Butler, Joe Beever, Paul Trebilcox, and Roy Roberts . . . with Ken Brooks absent when the picture was made. The Royal Flush consists of Elbert Scoti, M. L. Cooper, Harold Ratjen, Dave Woody and J. C. Booher . . . absent was R. B. Amos.

Big Five Down Sunflowers To Assume Slim Lead On C Bowling League Lanes

The Big Five barged into first place in C League standings last week on the bowling lanes. They won four from the Sunflowers. Other sweeps went to the Badgers by the Rounders, and the Parbusters over the Jokers Five.

Taking a win by three points was the Invalids over the Rollmasters. Sharing two were the HiLifers and Fireballs. The Royal Flush and Instrument Engineers tilt was postponed.

Bill Ladd, Rollmasters, rolled a 230 single scratch game. Charlie Baxter, Sunflowers, and Dick Huber, Badgers, had a 240 handicap single. Norm Jarvis, Big Five,

blasted series of 603 scratch, 651 handicap.

The Rollmasters rolled high scratch singles . . . 897. The Badgers were best in single handicap count with 1020 . . . and rolled series of 2527 and 2977.

League standings follow:

Team	W	L
Big Five	34	14
Rollmasters	33	15
HiLifers	29	19
Badgers	27	21
Royal Flush	26	18
Parbusters	25	23
Rounders	24	24
Invalids	20	28
Fireballs	19½	28½
Sunflowers	19½	28½
Instrument Engineers	15	29
Jokers Five	12	36

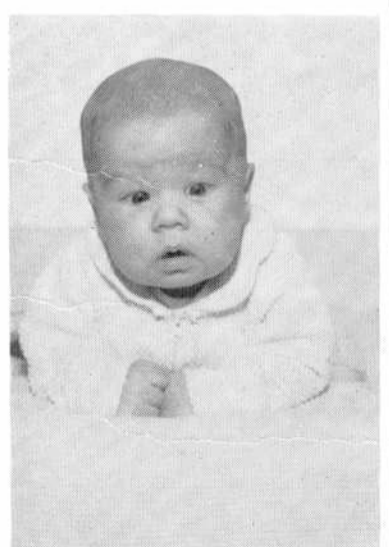
Keyes Edges Up In X Ping Pong

Jerry Keyes moved up to within a point of the lead in the X Table Tennis League with a three point victory over Hugh Moore. Loyd Wyatt took two games from Herb Mook. Jerry Goldstein took three wins from Aiko Hirose and Jerry Manning.

X League standings:

Player	W	L
Loyd Wyatt, Y-12	11	1
Jerry Keyes, Y-12	10	2
Herb Mook, ORNL	8	4
Jerry Goldstein, ORNL	6	6
Bill Motley, Y-12	3	3
Hugh Moore, ORNL	3	9
Jerry Manning, K-25	1	8
Aiko Hirose, ORNL	0	9
Art Stewart, Y-12	10	2
Ed Gambill, Y-12	6	3
Red Brewer, Y-12	6	3
Joe Lewin, ORNL	6	6
Bob Smith, Y-12	5	4
Ken Toth, ORNL	4	5
Bob Freestone, ORNL	3	9
Francois Kertesz, ORNL	2	10

The willing ear spurs the malicious tongue.



SEAN CORLEY HELTON is the small son of Gale and Janice Helton, 117 Kentucky Avenue, Oak Ridge. Sean's father is in Y-12's Physical Testing Department. The fine chap is only four weeks old in the above photo.



HI JINKS BY GEE GEE AND HER MIGHTY Alaskan Malamutes will highlight the Christmas parties set for children of Carbiders Monday, December 23. The parties, set at 8:30 and 10:30 a.m. . . and again at 12:30, 2:30, 4:30 and 6:30 p.m., are planned for kiddies from ages two to 10, and parents, too. Colored cartoons, carol singing, and favors will also be outstanding features of the parties.

Ticket Requests Flood Recreation . . . Time's Fleeing!

Ticket requests have already flooded the Recreation Office for the December 23 Carbide Kids' Christmas parties.

(It looks like the 6:30 p.m. time . . . an added attraction this year . . . will prove to be a most popular time!)

Applications will run in this week's Bulletin, and again next week . . . for a total of three weeks, giving all an opportunity to get that request in.

The parties are set for 8:30 and

10:30 a.m. . . at 12:30, 2:30 and 4:30, as well as 6:30 p.m. a total of six. Tickets are needed for both parents and children, so fill in the proper number, and show by preference (one through six) which party you'd rather attend. Your request will be filled as near your first choice as possible.

Back by request this year are Gee Gee and her Alaskans . . . those malamutes who performed here three or four years ago.

There'll also be a visit from

that jolly old fellow in red, as well as the customary cartoons and carol sings, for each party. Then there'll be stocking treats for every child present.

So, get your request in today. Tickets are being mailed to each employee's home.

ECONOMY

Tests indicate that the use of a new structural siding can achieve fuel savings of up to 20 per cent compared to conventional wall construction. The material comes in lightweight panel sections containing 36 veneer bricks, simulated sand-mortar joints, a core of rigid urethane foam, and an interior plywood sheathing.

Application for Tickets to Carbide Christmas Parties

FOR CHILDREN OF Y-12 EMPLOYEES
(Ages 2-10)

MONDAY, DECEMBER 23

Employee's Name _____ Badge No. _____

Home Address _____

(PLEASE PRINT—STREET ADDRESS, RFD, CITY, & ZIP CODE)

Number of Tickets Needed for Children _____

Number of Tickets Needed for Parents _____

— CHECK TIMES PREFERRED —

MONDAY, December 23 **ONLY** 8:30 A.M. _____ 10:30 A.M. _____

12:30 P.M. _____ 2:30 P.M. _____ 4:30 P.M. _____ 6:30 P.M. _____

Please check first, second, third, fourth, fifth, and sixth choice (write in space "1", "2", "3", "4", "5", or "6") as only a limited number of tickets can and will be issued for each party. If six choices are not listed and tickets are not available for the time or times you desire, tickets sent to you will be nearest the time requested. Return this form, properly filled in, **IMMEDIATELY, to the Y-12 Recreation Office, Room #262, Bldg. 9704-2, not later than December 18.** The required number of tickets will then be mailed to parents at their **HOME ADDRESS.**



UNION CARBIDE CORPORATION
NUCLEAR DIVISION
P. O. BOX Y, OAK RIDGE, TENNESSEE 37830

RETURN REQUESTED

(Do Not Forward—Return Postage Guaranteed)

BULK RATE
U.S. Postage
PAID
Oak Ridge, Tenn.
Permit No. 71

Auditing Your Tax Return?

Continued from Page 1

Now, back to the most common of audits: the office audit.

Your first notice will come from the Office Audit Branch. In this first letter, you will be asked to do one of two things: either mail in certain information to verify items on your return, or visit the local IRS office on a certain date with your records to substantiate one or more entries on your return.

Mail Code Is Used

The first of these is known as the correspondence audit, and the deductions in question on your return can be resolved by the submission of receipts, etc. through the mail. In replying, you should always refer to the mail code symbol in the upper right hand corner of the letter you receive. If it is not clear just what the auditor wants, you should telephone for clarification.

If the information you send to the auditor is sufficient, you will receive a notice that your return has been accepted as filed. If the information is not sufficient, you will receive an audit report, together with a computation of the amount of additional tax proposed. If you agree with the audit you are asked to sign a copy of the report and mail it back to the auditor. If you don't agree with the auditor, you are granted 15 days to send additional information or to call in person to discuss the matter with the examiner. If, in the end, you and the auditor can't agree, you should exercise your appeal rights which are explained in detail in the first audit report you receive. A taxpayer is never required to sign a tax audit agreement. However, if the explanation he receives from the auditor makes it obvious that he erred on his return, he should sign the waiver at once to stop the accrual of interest. He should bear in mind that the signing of the tax audit agreement does not prevent him from filing a claim later if, for some reason, he believes the audit was incorrect. His right to file such claim extends for three years after the

due date for filing the return, or two years after payment of the additional assessment, whichever comes later.

If the letter you receive invites you to come to the IRS office at a certain date and time, this is known as an "office interview" audit. If the date and time is not suitable, you should ask the auditor for a change, which he will usually grant. Also, if you don't understand just what records you should bring, call or write the auditor and ask him. This will save time for you and the auditor.

There are two formal rungs in the appeal ladder within the IRS. First to the conference staff, and then to the appellate branch. Appeals can be made through the various tax courts, court of claims, and finally to the Supreme Court itself. The vast majority of tax cases, however, are settled within the IRS.

Appeal Only If Sure

If you don't agree with the IRS at any of the appeal levels, ask the examiner to explain your next appeal procedure. They are trained to explain these rights to you. However, if you are sure, in your own mind, that you are wrong, you shouldn't appeal because, in the end, you will pay more money because of accruing interest.

Now in summary, if you receive a notice that your Federal income tax return is going to be audited:

1. Don't panic—you won't go to jail (we're still talking to the 97%).
2. Treat your auditor like a fellow citizen. If you don't understand what he wants, ask him.
3. Never sign a tax agreement unless you fully agree, but if you know you're wrong, sign the waiver and save interest.
4. Remember the rules for filing a claim.
5. When you file your next return, be sure you know all the tax law changes since last year.
6. KEEP GOOD RECORDS. We cannot overemphasize the importance of good record keeping. Also, don't claim a deduction you're not sure about. Study the information booklet that comes with your return. If you have further questions consult your local IRS office, or see a qualified practitioner.

'Miniature' Kangaroos

Continued from Page 1

gas pumps. During the open house, the animals will be in this field. A member of Biology will be on hand to answer questions concerning the wallaby.

The open houses have been arranged because of numerous requests and general interest in the unusual animals. All visitors must observe the following rules:

1. Leave all pets and cameras at home.
2. Do not feed or molest the animals.
3. Union Carbide employees should wear their regular badges.
4. Children will be admitted only when accompanied by an adult.
5. Stay within designated area.



SHELA LYNN SEABOLT is the first grandchild of A. B. Seabolt, ORNL Chemical Services in 9204-3. She is only three months old, the daughter of Mr. and Mrs. Larry W. Seabolt, Ball Road, Knoxville.